

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 129, between lines 6 and 7, begin a new paragraph and insert:
2 "SECTION 132. IC 6-1.1-37-14 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) As used in this section,
5 "department" refers to the department of local government
6 finance.
7 (b) The county treasurer of each county may establish an
8 amnesty program for taxpayers liable for delinquent property
9 taxes that were first due and payable before January 1, 2007. For
10 purposes of this subsection, property taxes are considered
11 delinquent if a penalty applies to the property taxes under section
12 10 of this chapter. The time in which a voluntary payment of tax
13 liability may be made under the amnesty program is limited to the
14 period determined by the county treasurer, not to exceed eight (8)
15 regular business weeks:
16 (1) beginning after June 30, 2006; and
17 (2) ending before the earlier of:
18 (A) the date set by the county treasurer; or
19 (B) January 1, 2007.
20 (c) The amnesty program must provide that:
21 (1) a taxpayer liable for delinquent property taxes on real
22 property is eligible for the abatement of penalties imposed
23 under section 10 of this chapter, collection fees, and costs
24 before the end of the period for redemption of the property
25 from tax sale under IC 6-1.1-25-4; and
26 (2) upon payment by a taxpayer to the county treasurer of all
27 delinquent property taxes due from the taxpayer with respect
28 to all tangible property in the county on which the taxpayer
29 is liable for property taxes, and compliance with all other

1 amnesty conditions adopted under a rule or policy of the
2 department in effect on the date the voluntary payment is
3 made, the county treasurer:

4 (A) shall abate and not seek to collect any penalties
5 imposed under section 10 of this chapter, collection fees,
6 or costs that would otherwise apply to the collection of
7 the delinquent property taxes;

8 (B) shall release any liens imposed on the property for
9 which the taxpayer is liable for property taxes; and

10 (C) shall not seek civil or criminal prosecution against
11 any individual or entity with respect to the delinquent
12 property taxes.

13 (d) The county treasurer shall publish under IC 5-3-1 a notice
14 of the period determined by the county treasurer under subsection
15 (b) for the application of this section.

16 (e) The county treasurer may abate delinquent property tax
17 penalties imposed under section 10 of this chapter, collection fees,
18 and costs to carry out the purposes of this section.

19 (f) Amnesty granted under this subsection is binding on the
20 state, the county, and political subdivisions in the county. However,
21 failure to pay to the county treasurer all delinquent property taxes
22 due invalidates any amnesty granted under this subsection.

23 (g) The department shall conduct an assessment of the impact
24 of the property tax amnesty program on tax collections and an
25 analysis of the costs of administering the property tax amnesty
26 program. As soon as practicable after December 31, 2006, the
27 department shall submit a copy of the assessment and analysis to
28 the legislative council in an electronic format under IC 5-14-6.
29 County treasurers shall submit the information required by the
30 department to conduct the assessment and analysis required under
31 this subsection.

1 **(h) The department may adopt emergency rules under**
2 **IC 4-22-2-37.1 to implement this section. An emergency rule**
3 **described in this subsection expires not later than one (1) year after**
4 **it is adopted."**

5 Renumber all SECTIONS consecutively.
 (Reference is to HB 1001 as printed January 18, 2006.)

Representative DOBIS